



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: James Connaughton
DOCKET NO.: 19-04728.001-R-1
PARCEL NO.: 16-20-303-011

The parties of record before the Property Tax Appeal Board are James Connaughton, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest, and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **no change** in the assessment of the property as established by the **Lake** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$65,318
IMPR.: \$129,347
TOTAL: \$194,665

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2019 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a two-story dwelling of brick exterior construction with 3,697 square feet of living area. The dwelling was constructed in 1966. Features of the home include a partial basement with a recreation room, central air conditioning, three fireplaces and a 600 square foot garage. The property is also improved with a greenhouse, has a 26,140 square foot site and is located in Bannockburn, West Deerfield Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales located within .77 of a mile from the subject property and two of which are located in the same assessment neighborhood code as the subject. The parcels range in size from 20,090 to 222,160 square feet of land area and have each been improved with two-story dwellings of brick or brick and wood siding exterior construction. The homes were built from 1969 to 1974 and range in size from 3,601 to 3,924 square feet of

living area. Two of the dwellings have basements, one of which has a recreation room and comparable #1 is shown as having a concrete slab foundation. The homes have central air conditioning, one or two fireplaces and a garage ranging in size from 624 to 1,382 square feet of building area. Comparable sale #1 has both a tennis court and a barn. In a brief, it was noted that comparable #1 was sold as-is and comparable #2 consists of a 5-acre parcel, resulting in a higher land value. The three comparables sold from April 2018 to February 2019 for prices ranging from \$620,000 to \$780,600 or from \$163.72 to \$198.93 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$155,258 which reflects a market value of approximately \$465,821 or \$126.00 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$194,665. The subject's assessment reflects a market value of \$591,867 or \$160.09 per square foot of living area, land included, when using the 2019 three year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on two comparable sales consisting of appellant's comparables #1 and #2, respectively. The only notation in the board of review's submission depicts that the subject property has a recreation room and these two comparables do not have finished basement areas. Based on the foregoing, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of three comparable sales, two of which are common to both parties, to support their respective positions before the Property Tax Appeal Board. Other than dwelling size and age, the Board finds that none of the comparables are particularly similar to the subject property in location, foundation and/or amenities. Nevertheless, the three comparable sales in this record sold from April 2018 to February 2019 for prices ranging from \$620,000 to \$780,600 or from \$163.72 to \$198.93 per square foot of living area, including land. The subject's assessment reflects a market value of \$591,867 or \$160.09 per square foot of living area, including land, which is below the comparable sales in this record both in terms of overall value and on a per-square-foot basis. Based on this evidence and after considering adjustments for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: February 15, 2022



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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